

**AMENDMENTS TO THE CLAIMS**

Please amend claims 3, 8 and 12 in accordance with the following list of claims.

1-2 (Cancelled)

3. (Currently Amended) A computing method for accounting as set forth in claim 12, wherein ~~N~~ the number of different kinds of accounting screens is at least eight.

4. (Previously Presented) A computing method for accounting as set forth in claim 12, wherein said accounting screens include a screen for entering occurrence of a flow of money.

5. (Previously Presented) A computing method for accounting as set forth in claim 12, wherein said accounting screens include a screen for entering occurrence of a flow of merchandise.

6. (Previously Presented) A computing method for accounting as set forth in claim 12 wherein said accounting screens include a screen for display of merchandise management.

7. (Previously Presented) A computing method for accounting as set forth in claim 12, wherein said accounting screens include a screen for display of customer management.

8. (Currently Amended) A computing method for accounting as set forth in claim 12, wherein said accounting screens include a screen for financial management displaying the amounts of debit and credit transactions under ~~separate~~ a plurality of account headings ~~for expense, debit and credit accounts~~.

9. (Previously Presented) A computing method for accounting as set forth in claim 12, wherein said accounting screens include a screen for displaying closing account or the settlement of accounts.

10. (Previously Presented) A computing method for accounting as set forth in claim 12, wherein said accounting screens include a screen for displaying a statement of accounts written in a predetermined form.

11. (Previously Presented) A computing method for accounting as set forth in claim 12, wherein said accounting screens include a screen for display of business ratio analysis.

12. (Currently Amended)

) A computing method for accounting according to an accounting method, comprising the steps of:

(a) installing and storing spreadsheet software capable of creating accounting screens each of which is a matrix of cells including input cells and output cells;

(b) storing functional formulas and/or operational expressions for use in determining, based on a first set of numerical values entered in the input cells, a second set of numerical values to be displayed in the output cells;

(c) creating with said spreadsheet software a plurality of ~~at least N~~ different kinds of said accounting screens;

(d) calling said plurality of ~~at least N~~ different kinds of accounting screens to spread and arrange said plurality of ~~at least N~~ different kinds of accounting screens for display;

(e) for each one of a plurality of transactions, entering, contemporaneously with said one transaction, an input numerical value in a predetermined input cell of said displayed accounting screens;

(f) performing computations, based on the input numerical values and according to the functional formulas and/or operational expressions, to determine display numerical values indicative of the computation results for display in predetermined output cells of said displayed accounting screens so as to complete each of the accounting screens;

(g) creating a first file in which all the accounting screens completed in steps (a) through (f) are stored;

(h) storing and printing out the first file created in step (g);

(i) creating a second file in addition to said first file;

(k) recalling said first file after step (j) and performing predetermined computations for said first file based on the accounting method; and

(l) combining or merging said first file, for which the predetermined computations have been performed in step (k), into said second file spread and arranged in step (j) so that a final state of said first file will be handed down to said second file.

13. (Previously Presented) A computing method for accounting as set forth in claim 12, wherein said step (e) is executed for a fiscal period at the beginning of said fiscal period.

14. (Previously Presented) A computing method for accounting as set forth in claim 12, wherein said step (e) is executed for a fiscal period at the end of said fiscal period.